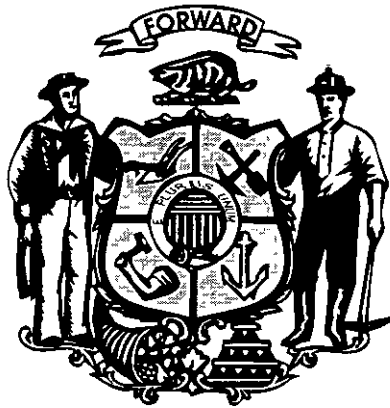


General Records Schedule
Fiscal and Accounting Related Records
September 1999



Third Edition- September 1999

For use by
State of Wisconsin Government Agencies
RDAs 90000000 90000114

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
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Date: October 1, 1999

To: Finance Managers and State Agency Staff That Work With Financial and Accounting Related Records

From: William Raftery
State Controller 

Subject: General Records Schedule: Fiscal and Accounting Related Records

I am pleased to endorse this General Records Schedule for Fiscal and Accounting Related Records.

This document provides guidance for managing fiscal and accounting related records to meet all reasonable retention needs. Retention periods specified in the document are the minimum period for each record type. The document identifies who is responsible for maintaining the official state copy; the official agency copy; and working copies of fiscal and accounting related records. The periods and identified record dispositions are sufficient to meet administrative, audit, legal and historical related requirements for these records.

This revision of the Fiscal and Accounting General Records schedule contains new sections covering internal control, consolidated federal funds requests; Office of the State Treasurer, collection related records, capital assets accounting; and capital inventory and surplus property related records.

Agency staff should follow the retention periods established in this schedule and routinely destroy records after the periods specified have passed. In particular, early destruction of agency working copies of records presents an opportunity to save money devoted to maintaining these duplicative records. Defer routine records destruction in cases involving litigation, court orders, open records requests or outstanding audits until the special need for continued retention ceases.

If you have questions about implementation of this general records schedule records you might find help at the DOA Records Management Website. The Internet address is <http://www.doa.state.wi.us/dsas/recordsmgmt/>. You can also contact your designated agency Records Officer. If you need further assistance contact Steve Hirsch, Department of Administration Records Management Section at 608 266-2996 or E-mail at Steve.Hirsch@doa.state.wi.us.



STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

JAMES E. DOYLE
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Burneatta L. Bridge
Deputy Attorney General

Date: September 2, 1999

To: Agency Finance Managers,
Agency Records Officers and
Agency Staff Responsible for
Accounting Related Records

From: Karen E. Timberlake
Assistant Attorney General
Member, Public Records Board

K. Timberlake
S.H.

Subject: General Records Schedule: Fiscal and Accounting Records

The General Records Schedule: Fiscal and Accounting Records was developed by the Department of Administration. The Public Records Board approved the schedule on August 18, 1999 establishing statewide policy guidance for retention of these types of records. The general schedule provides the opportunity to manage these records efficiently and consistently among state agencies. Retention periods specified in the document are sufficient for legal purposes.

Agency staff should follow the retention periods established in this schedule and routinely destroy records after the time periods specified have passed. Do not destroy records which are the subject of public records requests, litigation, court orders, or audits until the special need for the retention ends.

If you have questions about the legal interpretation of this schedule as it pertains to fiscal and accounting records, please contact your agency fiscal and accounting or legal staff. If your agency does not have legal staff, you may contact me at (608) 267-1300.

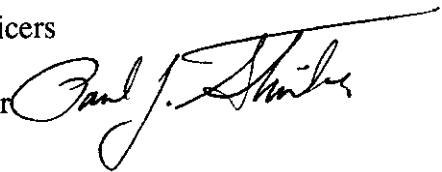


State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

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Leg Audit Info @ legis.state.wi.us

DATE: September 1, 1999

TO: Agency Financial Officers and Records Officers

FROM: Paul J. Stuiber, Program Evaluation Director 
Legislative Audit Bureau

SUBJECT: Statewide Fiscal and Accounting General Records Schedule

The attached Statewide Fiscal and Accounting General Records Schedule has been reviewed by myself as a member of the Public Records Board and by staff at the Legislative Audit Bureau. The retention periods in the general schedule for the various fiscal records provide sufficient time to meet the Audit Bureau's requirements and, in conformance with the federal "Common Rules," should also meet the general retention requirements specified for federally funded programs.

We, like other state agencies, are cognizant of the need to balance the competing goals of maintaining records that adequately support fiscal transactions while at the same time attempting to limit the costs associated with maintaining these records. The general records schedule provides a tool that can be used to manage fiscal records more efficiently and consistently among state agencies. After the retention periods identified in the general schedule have been met, records should routinely be destroyed to limit costs. In addition, the early destruction of agency working copies of records permitted under the schedule presents an opportunity for agencies to reduce the costs of maintaining duplicate records.

If you have any questions about the implementation of the Fiscal and Accounting General Records Schedule related to audits, or if you need assistance in clarifying fiscal record retention requirements with federal audit officials, please contact me at 266-2818. General questions about the schedule should be directed to Steve Hirsch of the DOA Records Management Section at 266-2996, or by e-mail to Steve.Hirsch@DOA.state.wi.us

Attachment



**STATE OF WISCONSIN
Public Records Board**

TOMMY G. THOMPSON
GOVERNOR

Steven B. Hirsch
Executive Secretary

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Madison, WI 53702

Telephone 608 / 266-2996



Date: September 7, 1999

To: Finance Managers and State Agency Staff That Work With Financial and Accounting Related Records

From: Peter Gottlieb, Chair *Peter Gottlieb, Jr.*
Public Records Board

Subject: General Records Schedule Fiscal and Accounting Related Records

The General Records Schedule Fiscal and Accounting Related Records was approved by the Public Records Board in August 1999. This document provides guidance for managing fiscal and accounting related records to meet all reasonable retention needs. Retention periods specified in the document are the minimum time period for each record type. The time periods and identified record dispositions are sufficient to meet administrative, audit, legal and historical related requirements for these records.

This revision of the Fiscal and Accounting General Records schedule contains new sections covering internal control, consolidated federal funds requests, Office of the State Treasurer, collection related records; capital assets accounting; and capital inventory and surplus property related records.

Agency staff should follow the retention periods established in this schedule and routinely destroy records after the time periods specified have passed. Defer routine records destruction in cases involving litigation, court orders, open records requests or outstanding audits until the special need for continued retention ceases.

If you have questions about implementation of this general records schedule records you might find help at the DOA Records Management Website. The Internet address is <http://www.doa.state.wi.us/dsas/recordsmgmt/>. You can also contact your designated agency Records Officer. If you need further assistance contact Steve Hirsch, Department of Administration Records Management Section at 608 266-2996 or E-mail at Steve.Hirsch@doa.state.wi.us.

EndorseFISGEN.doc

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PURPOSE

The purpose of this schedule is to:

- Provide agencies with uniform guidelines for the retention and disposition of common fiscal and accounting related records;
- Ensure that agencies retain fiscal and accounting records as long as needed for internal administration, and to meet legal, fiscal, historical and other state of Wisconsin and federal requirements,
- Promote cost-effective management of records; and
- Provide agencies with legal authorization to dispose of obsolete records on a regularly scheduled basis after minimum retention periods.

WHO MAY USE THIS SCHEDULE?

Agencies Included This general schedule applies to all Wisconsin state agencies and University of Wisconsin institutions.

The University of Wisconsin System has a separate accounting system that feeds financial information to the state's central accounting system. However this schedule is written to accommodate financial records across state government. Specific UW institution general schedules and agency specific schedules should be either superceded or brought into conformance with this schedule.

All agencies will find the records series categories and retention periods listed in this document relevant in managing personnel-related records

SCHEDULE DOES NOT REQUIRE CREATION OF RECORDS

It is understood that not all agencies may have all the types of fiscal and accounting records listed in this schedule. This schedule does not require records to be created by state agencies. It provides policy guidance for those records that are created or received by state agencies

SCOPE

This general schedule covers records series that agencies create and use for all aspects of finance and accounting. To make the document as usable as possible the information is presented by functional areas. As the primary agency with statewide fiscal-related responsibilities, the State Controller's Office in the Department of Administration records are included along with the fiscal and accounting records of state agencies. Agencies may use different terminology and may file records series differently. However, the functional areas should be similar for all agencies and the retention periods apply, regardless of the filing arrangement used. Sometimes the document suggests, but does not require that records be filed together, as a unit. If record series with varying retention periods are filed together as a unit, the retention period of the longest record series will control all the record series in the file. Records series cover the following functional areas

Fiscal Administration Records
Internal Control Records
Payments and Receipts for all Sources (Except Capital Items)
Consolidated Federal Funds Requests
Office of the State Treasurer Records

Collection Related Records
Capital Improvement and State Building Commission Accounting Records
Accounting Reports-WISMART and Agency Accounting Systems
Payroll Fiscal Related Records
Capital Equipment Inventory and Surplus Property Records

Some agencies, particularly, UW-Madison, have developed and implemented agency specific general schedules for certain business and financial related records. These agency specific general schedules will remain in effect during a transitional period until the designated records officer for these agencies provide a crosswalk between this document and the existing agency specific schedules. To promote enterprise consistency and reduce duplicate work effort agencies should make every effort to use this document for their fiscal and accounting records.

Statewide fiscal and accounting records systems interrelate with other records. Therefore, this schedule provides cross-references, where appropriate to other general schedules. In the case of budget-related records, where no general schedule exists, the cross-reference might state that the relationship is with a "to be developed" general schedule. More information is provided in the appendices.

Records Not Included This general schedule does not include the following types of records, although personnel records are also interrelated with these functions.

- Budget related records.
- State retirement related records maintained by the State Employee Trust Funds
- State investment related records maintained by the State Investment Board
- Records of the Legislative Audit Bureau
- Payroll and Related records (See general schedule)
- Purchasing Related records (See general schedule)
- Personnel and Related Records (See general schedule)

Electronic Records For electronic, magnetic or machine-readable data systems, this schedule applies to the electronic data maintained by the State Controller's Office and agency accounting systems. To the extent that the functions of agency systems cover the functions described for the records, use the appropriate retention schedules.

If agencies have additional fiscal and accounting related records that are not covered, contact the resources listed below under "For Additional Information and Assistance," prior to developing a separate schedule.

FOR EFFECTIVE USE OF THIS SCHEDULE:

Identify the Official Document, the Agency Record Copy and Other Working Copies: Many, but not all, fiscal and accounting records are produced and maintained in multiple copies. This schedule covers all copies of the record, including the following:

Official Document The official document is the record series that is most likely to be used for multi-agency audit purposes. This document is usually located in the State Controller's Office, Department of Administration or agency central fiscal or management services office.

In decentralized organizations the official document may be located in an institution, district or field office or in a cost center or department within a UW campus. Official documents can also be retained in program offices.

Agency Record Copy The agency should also identify the agency record copy and its location in the agency. The agency record copy is that copy that must be retained to satisfy any agency-specific audit or legal requirement of the agency's operation.

Working Copies All other copies of the record are considered working or convenience copies. In the interest of efficiency, do not keep these copies longer than needed. If you do not need convenience copies in the office, discard them as soon as practical. Do not send them to the State Records Center.

The relationships between the records retained by the Office of the State Treasurer, State Controller's Office and agency central accounting offices must be understood by all record users. Sometimes these records are retained in multiple levels of state government for essentially different reasons.

The agency record copy and working copies of fiscal records must be identified by each state agency. Whether an agency retains duplicative fiscal records or chooses to assign responsibility at the division, institution, program or department level within the agency is a business decision. This document identifies but does not mandate how the three levels of the same fiscal records could be organized. For example, if the CFO does not retain records for an identified record series, the set of records maintained one level down within an organization becomes the agency record copy.

Note. Generally, working copies should not be retained longer than the official document and agency copies of the record, because of the costs associated with continuing to maintain them. If an agency continues to retain convenience copies beyond the retention periods set for official and agency copies, the agency will need to provide appropriate access to these copies in response to audit or legal requests and per Open Records Law.

Records Series Titles and Categories: Titles of record series may not be the exact titles used by an agency for each record or records series. The schedule requires some interpretation and application to specific agency titles of fiscal and accounting records. If agency staff are uncertain about the schedule's application to a specific group of records or need assistance, see "For Additional Information and Assistance" section, to identify sources for advice.

Page 13 begins a listing of each record series, summarizing the retention requirements for official, agency and working copies of the records. Each record series in a functional area is described in narrative detail, including lists of forms, reports and other items included in the series. All items within a series relate to the same topic and have the same retention requirements.

For easy reference, you may also consult the attached appendices:

Appendix 1: Records Series Index by Series Number

Appendix 2: Records Series Index by Series Title

Appendix 3: Index by Standard Form Number or equivalent, if form or item number is known

Appendix 4: Summary of Other Approved Statewide General Record Schedules

THE SCHEDULE IS A TOOL TO DEVELOP AND MAINTAIN RECORDS THAT DOCUMENT THE EXPENDITURE OF FUNDS

Agencies need to maintain adequate documentation of fiscal and accounting transactions and activities to meet internal administrative needs, legal purposes and program and financial audit requirements. This schedule provides agency staff with a sound basis for adequate program documentation.

Agency records management officers should work with fiscal and accounting staff to implement organized filing systems and design information processes that are consistent with effective,

efficient records management principles. Design filing systems to meet staff informational needs and facilitate cross-reference to retention and disposition guidance in this schedule

The agency should use this schedule to dispose of records that are no longer needed on a continuing basis. Implement the retention and disposition policies in this schedule in a timely and efficient manner. To facilitate disposition, agency staff should cut off files periodically and develop methods to mark files when they close.

For most fiscal records, the final disposition is "Destroy". A few record series may contain historical value. These are indicated in the schedule with a disposition of "transfer to the State Historical Society" for archival preservation, after the indicated time periods. For UW institutions, records designated for preservation should be transferred to the individual campus archives. University Archives fulfill the same obligations as the State Archives under s. 16.61(13), Wis. Stats.

RECORDS RELATED TO THE USE OF FEDERAL FUNDS

Retention schedules developed in this schedule meet or exceed federal retention requirements, as contained in the "Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (Common Rules)." The common rule requires grant recipients to maintain grant records for three years from the date of the final grant expenditure report, which should occur within 90 days after the grant ending date. Retaining financial records for the current fiscal year plus 4 back fiscal years should meet this requirement for a typical 1-year grant ending on the federal fiscal year end of 9/30/XXXX.

Grants for periods exceeding one year may require a longer retention period.

If a federal agency requires retention of records for longer periods than those provided in this schedule, agency staff should obtain specific, written directions from the federal agency, detailing retention requirements and indicating terms and conditions to be followed. In addition, contact officials in the identified areas of the State Controller's Office, the Legislative Audit Bureau or the Public Records Board, so that the situation can be investigated.

RETAINING RECORDS

Agencies are required to follow this schedule for applicable records. Retention periods established and disposition directions are state policy requirements for fiscal and accounting records. Records may be delayed from destruction only under the following conditions.

Particular records have been identified as needed for a financial or performance audit,
Records are needed for an actual or imminent legal proceeding, or
An open record request for retrieval of particular records has been received and not completed.

The Wisconsin Open Records Law, s. 19.35(5), Wis. Stats, forbids the destruction of any record after an inspection or copying request until the request is granted, or at least 60 days after the date that the request is denied. Court orders may extend this time period. The agency's legal custodian of records can provide advice.

It is the responsibility of the office holding the record to determine if an audit, litigation, or an open record request is pending, before disposing of that record.

Official and agency record copy of inactive records that must be retained for an additional period of time before the expiration of their legal retention requirements, should be transferred to a low-cost, inactive records facility, such as the State Records Center.

CONFIDENTIALITY OF FISCAL AND ACCOUNTING RELATED RECORDS

Some fiscal and accounting related records may contain confidential or restricted access records such as social security numbers. However in general, most fiscal and accounting records identified in this schedule do not contain confidential or restricted access information and are likely open.

If in doubt as to whether or not a specific record is confidential, it is always a good idea to check with agency legal counsel. If your agency does not have a legal counsel, an Assistant Attorney General in the Department of Justice should be able to provide advice.

The term "destroy confidential" is used throughout the document for those records without secondary historical value. It is prudent to destroy all fiscal and accounting records in a confidential manner. Contact the Department of Administration (DOA) Records Management Section to discuss available options for confidential destruction of records. Outlying areas should use locally available facilities capable of meeting state criteria for confidential disposal of records.

PERSONALLY IDENTIFIABLE INFORMATION

Some fiscal and accounting related records in this schedule contain personally identifiable information within the meaning of this term, as defined in s. 19.62(5), Wis. Stats. The types of records that contain personally identifiable information include records with names and social security numbers. Agencies should be aware of the requirements in Subchapter IV, Personal Information Practices, of Chapter 19 of the state statutes and any applicable program specific laws or regulations that restrict use or release of social security numbers.

FOR ADDITIONAL INFORMATION AND ASSISTANCE

Agency personnel should also consult with the following resource staff for additional information and assistance with records management concerns:

Records Management Officer: Each agency has a designated records officer who serves as liaison to the Public Records Board. The records officer is responsible for agency-wide records management planning, program development, and assistance.

DOA Records Management Section: The DOA Records Management Section provides free training sessions, as needed, on implementation of general records schedules.

Public Records Board: The board's Executive Secretary can offer technical assistance and training to assist agencies with records management, including records scheduling and interpretation of schedules.

State Historical Society: The State Historical Society of Wisconsin (SHSW) assists agencies with records management, particularly in identifying the small percentage of records that have historical value.

UW Institution Archives: UW institutions have delegated authority to operate archives for historical institutional records. Oftentimes, the UW institutional archives also functions as the focus for records management related activities on the campus.

Overview of WiSMART

WiSMART is the statewide accounting system. The system is host based operating on a large mainframe computer managed by the Division of Info-Tech Services within the Department of Administration.

The software on which WiSMART is based is a modified version of the Advantage software developed by American Management System of Fairfax, Virginia. On July 1, 1993, the AMS Government Financial System or GFS, Version 8.0 was installed and implemented. An upgrade of the GFS system was completed May 19, 1995 to Version 8.2. This version has since been renamed by AMS to Advantage 1.0.1. On March 9, 1998, the system was upgraded to the latest version of the AMS software, Advantage 2000.

The state utilizes the following Advantage ledgers: general ledger, budget ledger, collection memo ledger (receipts), projects ledger, and grants ledger, the advanced receivable and fixed asset ledgers. Accounting information, some at a summarized level, is maintained on WiSMART for all State agencies. Agencies enter data either directly on-line or through interfaces processed overnight in batch mode.

Five "interface agencies" rely on their own accounting systems and send data from these systems to WiSMART. Interface agencies include the University of Wisconsin (summarized data), Department of Transportation (detail), Department of Workforce Development (summarized), the Department of Corrections (summarized) and the Department of Health and Family Services (summarized). All other agencies are using WiSMART as their agency accounting system.

Legend

The DOA State Controller, Legislative Audit Bureau, federal Office of Management and Budget, and federal Treasury department provide oversight over financial related records. This schedule covers the records of the DOA State Controller, the State Treasurer, and Wisconsin state agencies. It does not include records maintained by the federal government or the state Legislative Audit Bureau.

Where the DOA or State Treasurer maintain records, this copy is the "official state copy of record" for each record series identified. The term "**OV**" is used to describe these organizations within this schedule.

Each Wisconsin state agency or UW institution has a fiscal management function. The term "central finance office" or "**CFO**" is used to describe this organization in an agency. Larger state agencies have field offices with financial duties such as state prisons, mental health facilities or districts, campus cost centers and academic departments. The designation "**FO**" is used to describe these field offices in an agency.

Because the state is a large and diverse organization a certain level of duplication in records is to be expected. The DOA and State Treasurer maintain records and provide oversight from a statewide perspective. The CFO office maintains the "agency copy of record" for each agency's fiscal records. Field offices and divisions, districts, or institutions usually maintain "working copies" of fiscal records if the CFO or OV units in the state also maintain the same records. It is also possible that the FO maintains the agency copy of record and the CFO either does not retain the records or maintains a working copy.

Retention Period is the length of time an office must keep particular records. This is usually expressed in terms of years, months, days and may be contingent upon an event date or specification date that triggers the "clock."

CR refers to creation. Creation retention periods start when a record is created or received.

EVT refers to event. Retention periods tied to event dates do not begin until the event occurs and the retention time period is then triggered. For example, if a record series has a retention of EVT+ 1 year and the event is defined as the life of an asset all records in this category would be retained one year after the asset is sold, scrapped or otherwise taken out of service.

FIS means the current fiscal year. Therefore FIS+4 years indicates that these records must be retained for the current fiscal year and four complete additional fiscal years. The Legislative Audit Bureau has determined that most of the fiscal related records in this schedule should be retained for FIS+4 years to satisfy audit requirements. Unlike CR and EVT retention periods, record series identified as FIS are managed in blocks by fiscal year.

Disposition is the final state in a record's life cycle, involving either destruction, transfer to inactive storage with destruction at a specified later date, or transfer to either the State or UW Archives for permanent preservation.

I. Fiscal Administration Records

Fiscal administration includes agency fiscal policy development and implementation, compliance with state fiscal policies as established by the DOA Office of the State Controller, State Treasurer, and Legislative Audit Bureau, reporting of financial status and activities, reconciliation of accounts and responses to audits

90000000 Fiscal Management Subject and Correspondence Files

Records used to support general agency fiscal management (usually arranged alphabetically by subject) including correspondence, memoranda, and reports pertaining to general fiscal matters and internal fiscal policies and procedures

OV and CFO	FIS+4
FO	EVT (when no longer needed)

Disposition	Destroy for both
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Note Agencies should not use this item for records that are covered by separate authorizations in this series.

90000001 State Fiscal Policies and Procedures Records

Memoranda, rules, orders directives, procedural instructions, regulations, bulletins, notices, and any other instructions issued by oversight organizations or other control agencies which are directive in nature or explain policies or procedures relating to the fiscal administrative responsibilities of the agency's fiscal office. Examples of this type of record are the state accounting manual, the State Controllers newsletter, agency departmental policy manuals, and the following manuals related to the procurement card program: Cardholder manual; Site Administrator and Site Managers Handbook; Bank Implementation Manual. These are ongoing records needed for program management. Only the material that is superseded or deleted is retained for documentation per this series.

OV and CFO	EVT+3 years Event is date of supercession of policy or directive
FO	EVT (when no longer needed)

Disposition:	Destroy for both
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90000002 Routine Internal Status and Activity Reports

Internal statistical and narrative reports created by an agency on the routine operations and functions of a fiscal office, including weekly, monthly and quarterly reports for operations, management analysis and planning.

OV CFO and FO	EVT (when no longer needed)
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Disposition:	Destroy for both
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90000003 Non-Routine Financial Reports and Studies

Reports and studies created for fiscal, accounting, and administrative review or analysis by the agency, another state agency, a federal agency or an external party including equity and escrow

reports, fringe benefit studies, facility usage reports, cost comparison studies, sales reports, investment practice studies and other special reports or studies

OV and CFO FIS+ 4 years
FO EVT (when no longer needed)

Disposition Destroy for both

90000004 Audit Reports, Agency Responses and Audit Finding Resolutions

Agency copies of audit reports created by the Legislative Audit Bureau, agency internal auditors, and other state, federal or private agencies that monitor, examine, and verify the accounts and fiscal affairs of an agency, and agency responses OMB Circular A-133 sets the federal standard for retention of audits This becomes the de-facto standard for all audit reports

OV and CFO EVT+3 years (event is date of submission to the Federal Clearinghouse designated by OMB for federal programs and date of issuance of final report for state programs)
FO EVT (when no longer needed)

Disposition: Destroy for both

90000005 Audit Reports, Agency Responses, and Audit Finding Resolutions -Pass-Through Entities

Agency copies of audit reports created by the Legislative Audit Bureau, agency internal auditors, or other state, federal or private agencies that monitor, examine, and verify the accounts and fiscal affairs of an agency required to be audited by the federal government under OMB Circular A-133 The requirement is three years from the date of receipt

OV and CFO EVT+3 years Event=issuance of final audit report
FO EVT (when no longer needed)

Disposition Destroy for both

9000006 Reconciliation Work Papers

Intermediate fiscal records of receipts and disbursements used to reconcile accounts, including spread sheets, proof sheets or trail balance work sheets, abstracts of receipts, disbursements, or claims, and other supporting documents related to voucher or procurement card transactions

OV and CFO FIS+4
FO EVT (when no longer needed)

Disposition Destroy for both

9000007 Authorization/Approval for Purchasing Card

Forms and approvals for individuals to obtain procurement card May include authorizations, card-holder agreements, and related forms to establish accounts

CFO FIS+4
FO EVT (when no longer needed)

Disposition: Destroy for both

II. Internal Control Records

Internal controls can be defined as "the plan of organization and all of the coordinate methods and measures adopted with an organization to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed managerial policies "

90000010 Internal Control Policies and Directives

Final versions of agency policies and directives governing internal control requirements and procedures for agency program units and staff. Includes associated memos, bulletins, and manuals that explain agency internal control policies.

OV A Maintain master set permanently

B Case files documenting policy-related changes.

EVT+3 years Event is the date the policy directive is withdrawn, revised, or superceded.

Disposition: Destroy

CFO Agency master copy of internal control policies and directives

EVT+3 years Event is the date the policy directive is withdrawn, revised, or superceded.

Disposition: Destroy

FO Working copies of internal control policies and directives

EVT+0 years Event is the date the policy directive is withdrawn, revised, or superceded

Disposition: Destroy

90000011 Vulnerability Assessment Files

Correspondence, memos, survey forms, risk assessments, and reports created and collected during the course of surveys and studies which identify areas of operations susceptible to abuse or misuse

OV, CFO, or

FO EVT+3 years. Event is date assessment is completed

Disposition: Destroy

90000012 Internal Control Audit Work Papers

Plans, analysis research materials, draft reports, background materials and related records used to plan and prepare internal control audit reports.

OV, CFO, or

FO EVT+3 years. Event is date of completed audit report

Disposition. Destroy

90000013 Internal Control Audit Reports

Reports documenting the findings of internal control audits of agency program areas and recommendations for improvements.

OV, and
CFO

EVT+3 years Event is date of completion of the internal control audit for the concerned area Destroy other copies when no longer needed for administrative reference (EVT+0 years)

FO Retention. EVT+3 years (Destroy other copies when no longer needed for administrative reference)

Disposition Destroy for both

90000014 Corrective Action Files

Reports, memos and other records documenting responses by program units to vulnerability assessment reports and to internal audit reports

OV; CFO; or

FO EVT+3 years. Event is date of final audit report for the concerned area.

Disposition Destroy

90000015 Internal Control Program Subject Files

Reference files used to support the development and administration of agency internal control programs, including reports, plans, articles, policies and procedures, and related material, arranged by subject or topics such as risk management, risk assessment, management practices, operational efficiency and audit methods.

OV; CFO, or

FO EVT+0 years (when obsolete or superceded)

Disposition Destroy

Filing Note Do not use this item for records that are covered by separate authorizations listed above. If used, agencies should cut off files at the end of each fiscal year and dispose of obsolete records at regular intervals.

III. Payments and Receipts from all Sources except for Capital Improvement and State Building Commission Projects (Covered in Section VII)

This section covers all contract and non-contract source records related to purchases of goods and services or payments of claims including workers compensation payments, except for records of contracts relating to capital construction or land purchases It also includes source records for employee travel payment files, agency contingent fund payments, procurement card payments and other claims for payment by the state agencies

Note. Agencies are not required to separate large volume contracts from other financial records. If an agency does not wish to modify their procedures or systems to separate out large volume contracts all payment and receipt related records for non capital items must be retained for FIS+6 years per RDA 90000021

This section also covers records associated with receipt of funds by the State of Wisconsin and state agencies except for funds that are received electronically from the federal government. That area is covered in a separate section of the schedule.

**90000020 Expenditures/Receipts/Accounts Payable and Accounts
Receivable Records (See special requirement for large dollar
volume contracts)**

Records related to the purchase of goods or services, which may or may not require a contract (see below for contracts valued at \$250,000 or greater). May include purchase requisitions and justifications, vendor solicitations, requests for proposals, price quotations, contracts, leases, bonds, bid proposals, specifications, procurement record checklists, purchase orders, receipts, remittance forms, other payment history records, invoice requests, merchandise receipts, vendor invoices, agency vouchers, service reports, and other supporting documentation. Also includes records used by an agency accounts payable/claims office to track and monitor the claims and payment process on a daily basis, including manual and automated logs, registers, listings and related records.

Also included records documenting receipt of funds including forms, vouchers, cash register receipts, cash receipts and attached documentation, invoices, and accounts receivables.

Note. Agencies may choose to keep some of the purchasing related documentation in a separate purchasing case file. See the Procurement and related General Records Schedule.

OV and CFO	FIS+4 years
FO	FIS (current fiscal year)+ 1 year
Disposition	Destroy for both

**90000021 Expenditure/Receipts/Accounts Payable and Accounts
Receivable Records Related to Agency Let Contracts Over
\$250,000**

Records related to the purchase of goods or services totaling \$250,000 or more, which require a contract. May include approved claims, purchase requisitions and justifications, vendor solicitations, requests for proposals, price quotations, contracts, leases, bonds, bid proposals, specifications, procurement record checklists, purchase orders, receipts, remittance forms and other payment history records, invoice requests, merchandise receipts, vendor invoices, agency vouchers, service reports, and other supporting documentation. Also includes records used by an agency accounts payable/claims office to track and monitor the claims and payment process on a daily basis, including manual and automated logs, registers, listings and related records.

Also may include records documenting receipt of funds including forms, vouchers, cash register receipts, cash receipts and attached documentation, invoices, and accounts receivables.

Note. Agencies may choose to keep some of the purchasing related documentation in a separate purchasing case file. See the Procurement and related General Records Schedule.

OV and CFO	FIS+ 6 years
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FO FIS+6 years

Disposition Destroy for both

IV. Consolidated Federal Funds Requests

The State Controller's Office operates a system to request funds on behalf of numerous state agencies. Currently, the Federal cash Management System (FCM) is used to request approximately 85% of all federal money received by the state. FCM is an SQL-server database system. Prior to FCM the Single Letter of Credit (SLC) system was used to make these requests for federal funds.

This section does not include records related to the actual grant application, which are maintained by individual agencies.

90000030 Single Letter of Credit Monthly Reports (old RDA 505/220 00028000)

Because grants are received from many federal agencies and cover varying and lengthy grant periods a 20-year retention of these microfiche reports is necessary.

Reports include but are not limited to, master file status report; monthly balance report by document number; detail overdraft report; detail revenue report; and detailed expenditure report activity.

OV FIS+10 years

CFO and AFO No records

Disposition Destroy

90000031 Single Letter of Credit Daily Reports (old RDA 505/220 00028A00)

Used on a daily basis to determine the draw. The reports show each detailed expenditure by finance account code, payee, voucher number and the file maintenance as it was keyed and the master files updated.

OV FIS+6 years

CFO and AFO No records

Disposition Destroy

90000032 Single Letter of Credit Administrative Records (old RDA 505/220 00029000)

Includes backup documents, receipts, request vouchers, transfer vouchers and miscellaneous records.

OV FIS+6 years

CFO and AFO No records

Disposition Destroy

90000033 Federal Cash Management (FCM) System Reports (Old RDA's 505/220 0026900 and 0027000.

FCM is a PC-LAN system that provides consolidated federal cash requests. The detail, expenditure, and available to draw reports are used daily to determine the state draw. The reports show each detailed expenditure by aid category, CFDA, major fed aid numbers, CMIA scheduled draws, type of transaction and reference numbers.

Other reports are used to reconcile the day's daily processing

Quarterly reports provide for the reporting of expenditures from the FCM to the federal financing agency and provides for reconciliation of cash revenues between FCM and the federal financing agency. The monthly ACH report is used in the reconciliation process.

OV FIS+6 years

CFO and AFO No records

Disposition Destroy

V. Office of the State Treasurer (OST) Records

The State Treasurer is responsible for the custody and disbursement of state money and for the custody and care of securities representing the investments of various state funds deposited with the state under statutory requirements. The treasurer acts as registrar for all general obligation bonds and maintains detailed records for such bonds as well as for the Local Government Pooled-Investment Fund. The office also maintains records for all property received under the unclaimed property and general escheat laws.

This schedule covers all OST records except those involving the unclaimed property program and general escheat laws.

90000040 Paid/Canceled Checks - Microfilm/CD ROM

Microfilm/CD images of the front and back of canceled checks are provided by the State's working bank and are the primary media utilized to provide copies of paid checks as 'proof of payment'. The original paper records are retained based on an analysis of the State's exposure to risk due to forgeries or other fraudulent activity. Checks issued by the State of Wisconsin are assigned a letter series as follows:

- A-General Operations
- B-Payroll
- C-UW General/Payroll
- H-Annuities
- I-Rush
- J-W2
- L-Lottery
- M-General Operations (laser printed)
- P-Low Income Energy Assistance
- R-Revenue Refunds
- S-Replacement
- T-Revenue Tax Adjustments
- X-Garnishments

Z-Investments

The original, paper checks have been grouped by letter series into 3 categories. low, medium, and high audit probability with retention periods increasing with the higher exposure level of risk

OV EVT+20 years Event is month paid.

Disposition. Destroy

90000041 Paid/Canceled Checks - Low Audit Probability

Original paper canceled checks paid under Section 14 58(4), Wis Stats, with a low audit probability are identified by the following letter series:

- A-General Operations (vendor)
- B-Payroll
- C-UW General Operations/Payroll
- I -Rush
- L-Lottery
- M-General Operations (laser printed)
- Z-Investments

These checks are retained by the State's working bank and destroyed after 2 months

OV EVT+2 months Event is month paid

Disposition Destroy

90000042 Paid/Canceled Checks - Medium Audit Probability

Original paper canceled checks paid under Section 14 58(4), Wis. Stats, with a medium audit probability are identified by the following letter series:

- J-W2
- P-Low Income Energy Assistance
- *R-Revenue Refund
- *T-Revenue Tax Adjustment
- S-Replacements
- X-Garnishments

These checks are microfilmed by the State's working bank, returned to OST and then retained for 18 months.

OV EVT+18 months Event is month paid

Disposition. Destroy

Administrative Note *Checks issued in these series will be destroyed in 6 month intervals for administrative convenience Checks issued Jan-June in year one will be destroyed in June of year 3 (if paid in the same month as issued); those issued July-December of year 3.

90000043 Paid/Canceled Checks - High Audit Probability

Original paper canceled checks paid under Section 14 58(4), Wis Stats, with a high audit probability are identified by the following letter series

H-Annuities
SSI

These checks are microfilmed by the State's working bank returned to OST and then retained for 36 months

Also includes agency issued petty cash accounts that are maintained outside the state accounting system. Due to the possibility that less internal control exists for these types of accounts they are assigned to the high audit category. It is not necessary to maintain the actual canceled checks for 20 years. These checks may not be processed through the state's working bank

OV; CFO, AFO EVT+3 years. Event is month paid.

Disposition. Destroy

90000044 Paid/Canceled Checks - Not Microfilmed

In the automated post processing of paid checks at the State's working bank, it is not unusual for checks to 'reject' or to be 'pulled' out of the work process because of mutilation, reconciling problems, original needed for fraud investigation, etc. When this happens, the original checks are never microfilmed. In order to provide a copy of the check for 'proof of payment' in the future, the original paper checks are returned to the State Treasurer's Office. This RDA provides that the retention for 'unfilmed' items agrees with the filmed items.

OV EVT+20 years. Event is month paid

Disposition Destroy

90000045 Checks-Alignment and Control

Alignment and control checks are typically the first and last checks written on a particular warrant register. These checks are used as a control to insure that each check series is written in numerical sequence and that all checks in the sequence are accounted for. These checks are physically marked "VOID"

OV CR+1 year.

Disposition Destroy

90000046 Checks-Voided

Void checks result from errors in the printing or processing of checks. This includes mutilated checks, reprinted checks and blank checks. In check processing it is not unusual to reprint an entire batch of checks when something goes wrong in the printing or post processing operations. These checks are typically not marked 'VOID' and are kept in a secure location until destroyed

OV CR+ 1 month.

Disposition Destroy-Confidential

90000047 Stop Payment Records

Request for Stop Payment (Form ST-60); related correspondence, State's working bank certification that payment has been stopped; internal reports/files showing check series, payee, amount, and date of issue and reissued check information.

Also applies to agency petty cash funds

Because of potential criminal investigation, Statute of Limitations, S 893.93 Wis. Stats. dictates that this record series be kept for 6 years.

OV; CFO, AFO	EVT+ 6 years. Event is date batched by month that the stop payment was executed
Disposition:	Destroy

90000048 Forgery Records

Affidavit of Forged Endorsement form (ST-31); related correspondence with the requesting agency and the State's working bank; internal reports/files showing check series, payee, amount, date of issue and reissued check information

Also applies to agency petty cash funds

Because of potential criminal investigation, Statute of Limitations, S 893.93 Wis. Stats. dictates that this record series be kept for 6 years

OV; CFO, AFO	CR+ 6 years.
Disposition	Destroy

90000049 Canceled Check Records

State issued checks are typically payable at the State's working bank for 1 year from the date of issue, however, the State continues to have a liability to pay on any check for up to 6 years as provided in the Constitution. This record series includes records relating to the disposition of unpaid items between the time they are 1-6 years old and includes agency requests for reissuance of checks

Also applies to agency petty cash funds

OV, CFO, AFO	FIS+ 5 Current fiscal year and 5 back years.
Disposition:	Destroy

90000050 Municipal Collections Records

Reports typically show amounts collected, statute, amount retained by county/local government and portion sent to state. Reports and remittances include

ST-83/ST-85 Fines, Forfeitures, Assessments, Surcharges and Court Fees -
ST-7 Probate and Additional Birth Certificate Fee collected by counties
ST-54 Taxes and License Fees collected for dog and marriage licenses.

Also includes related records/files, correspondence and reports

OV	EVT+ 3 years. Event is date report filed
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Disposition Destroy

90000051 Receipt Collection and Related Records

Daily recap reports of WiSMART accepted receipts for the general and miscellaneous funds showing date, agency, fund, amount and type of deposit (i.e. wire transfer, check, cash) Detail reports of electronic deposits from the State's working bank Agency reports of electronically generated incoming funds transfers Daily and monthly reports including Treasurer's Monthly Report Daily cash journal detailing cash deposits made with Treasurer's Office Check receipt logs

Note: The agency copy of these materials are the auditable documents. See Section III

Also includes related records/files, correspondence and reports

OV EVT+ 3 years Event is date receipt recorded

Disposition Destroy

90000052 Disbursement Activity and Related Records

Records relating to the disbursement (check writing) activities of the State as recorded by the State Treasurer at the fund level Daily recap reports of recorded disbursements for the general and miscellaneous funds showing date, fund, and amount Detail reports of electronic disbursements from the State's working bank Agency reports of electronically generated outgoing funds transfers

Many of these reports/records are maintained on microfiche Also includes related records/files, correspondence and reports.

OV EVT+ 3 years Event is date disbursement is recorded

Disposition: Destroy

90000053 Local Government Pooled Investment Fund Records

Chapter 25 50, Wis Stats enables local governments (i.e. school districts, town, villages, cities, counties and special districts) in the State of Wisconsin to invest any idle funds in the State Investment Pool.

Records include: Designation of account and withdrawal instructions - sets up authorization to open an account originally Correspondence related to the account. Daily reports of account activity Daily and monthly reconciliation reports.

Also includes related records/files, correspondence and reports

OV EVT+ 3 years Event is date the instructions are voided or superceded

Disposition Destroy

90000054 Fiduciary Records and Correspondence

Banks and Insurance companies doing business in the State of Wisconsin are statutorily required to have collateral on deposit with OST

Note: Most accounting systems and related records separate capital assets from other fiscal records. The first edition of the Fiscal and Accounting Schedule expressly excluded these types of records. These are the accounting and fiscal related records. These records do not include program related case files such as property related case files or building construction case files.

90000080 Capital Accounting-Accounts Payable Records-Special Federal Requirements

Records may include the following records: acquisitions; capital assets, depreciation schedules, fixed assets, material transfer files; mortgage ledgers; facility/plant ledgers, property detail reports; property inventory reports, and reports on property sold.

Federal regulations for tax exempt bonding requires that expenditure records must be retained for 6 years past the maturity date of a bond. Because expenditures are not assigned immediately there is not an efficient way to file expenditures by specific bond issue. Therefore as most bonds are 20-year maturity bonds and 30 years is the maximum bond maturity length a 30-year retention will cover most records.

OV EVT+30 years (Event is the issuance date)

CFO and FO EVT (when no longer needed)

Disposition: Destroy for both

90000081 Capital Accounting-Accounts Payable Records-Projects Not Funded with tax-exempt Debt

Records may include the following records: acquisitions; capital assets, depreciation schedules, fixed assets, material transfer files; mortgage ledgers, facility/plant ledgers, property detail reports; property inventory reports, and reports on property sold.

OV EVT+4 years (Event is project closing)

CFO and FO EVT (when no longer needed)

Disposition: Destroy for both

90000082 Capital Accounting-Project Budget Transactions (Allotments)

Records may include budget-related records for specific capital projects including details by project and sub-project, vendors; and vendor types.

OV FIS+6 years

CFO and FO EVT (when no longer needed)

Disposition: Destroy for both

VIII. Accounting Reports-WISMART and Agency Accounting Systems

90000090 WiSMART and Agency Accounting/Fiscal Status Reports- AdHoc and Monthly Reports

Accounting/fiscal status reports generated from WISMART reflecting the status of appropriations, expenditures, disbursements, and receipts of an agency See appendix 4 for listing of the specific reports

OV and CFO	FIS+4 years
FO	EVT (when no longer needed)
Disposition.	Destroy for both

90000091 End of Year Accounting/Fiscal Status Reports

Accounting/fiscal status reports generated from WISMART or agency accounting systems reflecting the final annual status of appropriations, expenditures, disbursements, and receipts of an agency. Note Many of these reports are retained in microfiche formats See appendix 4 for listing of the specific reports

OV and CFO	FIS+6 years
FO	EVT (when no longer needed)
Disposition	Destroy for both

90000092 Tax Related Reports

Reports required by state agencies to be filed with the federal Internal Revenue Service, Social Security Administration and state Departments of Revenue related to administration of tax collection. Includes manual warrant print screens, worksheets, and electronic federal tax payment system (EFTPS) input forms

OV;CFO or FO	FIS+ 5 years
Disposition	Destroy for both

IX. Payroll Fiscal Records

Note The record series below relate only to those payroll-related records that interface directly with accounting functions. A more complete listing of Payroll related records can be found in the separate general schedule for payroll related records.

90000100 Supplemental Payroll Vouchers

The payroll voucher is used to certify the gross salaries earned, various statutory deductions (either voluntary or mandatory) and net take-home pay for each person employed in a department. Legislative agencies use this payroll form for their monthly payroll. Supplemental payrolls are prepared by the agency payroll office when an employee is grossly over or underpaid or if a paycheck was not generated for an employee on the payroll system Payroll vouchers must have an authorized signature and must be submitted to DOA for audit and payment Form DOA 6110 or equivalent is used for this purpose Documentation may be attached to the submittal

OV	CR+50 years
CFO	CR+ 18 months
FO	EVT (when no longer needed)
Disposition.	Destroy for all

90000101 Payrolls and Payroll Registers

Payroll listings showing gross and net pay, as well as deductions for state employees. These are the basis for all salary payments and are referred to on questions of back pay and income taxes. Also includes payroll voucher signature page for each payroll.

OV and CFO	CR+4 years
FO	EVT (when no longer needed)
Disposition	Destroy for both

90000102 Central Payroll Bi-Weekly Payroll Voucher Signature Pages

The official signed payroll authorization for each state agency.

OV	CR+50
Disposition	Destroy

90000103 Wage Action Related Records (Old RDA 505/155)

State employee wage actions consist of state or federal court ordered wage assignments or earning garnishments. Federal IRS levies and Wisconsin Department of revenue liens. The State of Wisconsin Employees with Wage Assignments report contains all state employees whom have automated wage assignments. The report shows each individual state employee's name, department of employment, kids pin, gross earnings, and the amount deducted for the wage assignment. The State of Wisconsin Employee garnishment payment report contains automated wage garnishments. The report shows each individual employee's name, department of employment, plaintiff/creditor name and the garnishment amount declared.

OV	CR+50
Disposition	Destroy

X. Capital Equipment Inventory and Surplus Property Records

Capital equipment is defined as individual equipment with an initial cost of **\$5,000** or more and the equipment has a **useful life of more than one year**. Inventoried supplies must be managed to determine net worth under accrual accounting.

Inventory management of capital equipment and inventoried supplies ensures efficient and effective control, use and maintenance of state-owned property.

The DOA Division of State Agency Services operates the state surplus property program. This division also provides motor vehicle management services for agencies. The UW-Madison operates the SWAP shop to promote reuse of surplus property. The Wisconsin Technical College System Foundation, under DOA supervision, manages the federal surplus property program, for use by state agencies and local units of government.

The DOA State Controller and Legislative Audit Bureau audit use and disposition of capital equipment, supplies and property.

This schedule does not cover inventory of real property and fixed assets. If federal regulations or audit requirements specify a longer retention period agencies are obligated to follow these requirements. Specify these requirements when you prepare your agency specific retention schedule for these circumstances.

These records also have value for risk management and program operations. General schedules complementing this schedule that cover property liability, property use and control and fleet/vehicle management should be developed.

90000110 Capital Equipment Inventories

Running inventories of capital equipment such as motor vehicles, audio visual equipment, computers, printing and mailing equipment, production copiers, tools, lab equipment, furniture, that describe each piece of property, indicate its location and provide cumulative totals of each type of agency-owned or leased capital equipment. These records may be maintained in computer databases or as manual card files.

CFO FIS+4 years

FO Evt+0 (no time) Destroy as inventories are superseded or become obsolete

Note: Running inventories are continually updated. The end of fiscal year (June 30) report is needed for audit purposes.

90000111 Supplies, Commodities and Parts Inventories

Running inventories of non-capital equipment such as stocks of expendable materials such as office supplies, computers, commodities, and parts. These reports describe the material and indicate current stock balances.

CFO FIS+4 years

FO Evt+0 (no time) Destroy as inventories are superseded or become obsolete.

Note: Running inventories are continually updated. The end of fiscal year (June 30) report is needed for audit purposes.

90000112 Surplus Property Disposition Records

Records that identify surplus property, expedite its transfer to the SWAP program, and track the disposition of property. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition.

FO EVT+3 years for record copy Event is date property is disposed
EVT+0 time for other copies Event is when no longer needed for administrative reference

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records

the agency staff person assigned to coordinate surplus property program must maintain these records

90000113 Surplus Property Disposition Records-Restricted Disposition Items

Records that identify surplus property, expedite its transfer to the SWAP program, and track the disposition of property for those items with more restrictive requirements than identified above. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition

FO EVT+1 years for record copy Event is date period of restriction ends
EVT+0 time for other copies Event is when no longer needed for administrative reference

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records the agency staff person assigned to coordinate surplus property program must maintain these records

90000114 Surplus Property Disposition Records-Non-compliance Status

Records that identify surplus property, expedite its transfer to the SWAP program, and track the disposition of property for those items that have been declared to in non-compliance with property transfer restrictions. These records include requests for disposal of surplus property, receipts, copies of reporting forms and supporting documentation that describes the property and the proposed method of disposition.

FO EVT+1 years for record copy Event is date the case is closed
EVT+0 time for other copies Event is when no longer needed for administrative reference

Note: This retention period is consistent with the state's federal property state plan of operation which is approved by the federal General Services Administration. For special items subject to longer retention see the following schedule. If a designated FO is not maintaining these records the agency staff person assigned to coordinate surplus property program must maintain these records

Appendix 1: Series Summary Information by Record Series Number

Note This table only covers the official copy of these records See the description in the document for more complete information

I Fiscal Administration Records

90000000	Fiscal Management Subject and Correspondence Files	FIS+4
90000001	State Fiscal Policies and Procedures Records	EVT+3
90000002	Routine Internal Status and Activity Reports	EVT+0
90000003	Non-Routine Financial Reports and Studies	FIS+4
90000004	Audit Reports, Agency Responses and Audit Finding Resolutions	EVT+3
90000005	Audit Reports, Agency Responses, and Audit Finding Resolutions -Pass-Through Entities	EVT+3
90000006	Reconciliation Work Papers	FIS+4
90000007	Authorization/Approval for Purchasing Card	FIS+4

II. Internal Control Records

90000010	Internal Control Policies and Directives	EVT+3
90000011	Vulnerability Assessment Files	EVT+3
90000012	Internal Control Audit Work Papers	EVT+3
90000013	Internal Control Audit Reports	EVT+3
90000014	Corrective Action Files	EVT+3
90000015	Internal Control Program Subject Files	EVT+0

III Payments and Receipts from all Sources except for Capital Improvement and State Building Commission Projects

90000020	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Under 250K)	FIS+4
90000021	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Over 250K)	FIS+6

IV Consolidated Federal Funds Request-New Section

90000030	Single Letter of Credit Monthly Reports	FIS+10
90000031	Single Letter of Credit Daily Reports	FIS+6
90000032	Single Letter of Credit Administrative Records	FIS+6
90000033	Federal Cash Management (FCM) System Reports	FIS+6

V Office of the State Treasurer (OST)

90000040	Paid/Canceled Checks - Microfilm/CD ROM	EVT+20
90000041	Paid/Canceled Checks - Low Audit Probability	EVT+2(months)
90000042	Paid/Canceled Checks - Medium Audit Probability	EVT+1.5
90000043	Paid/Canceled Checks - High Audit Probability	EVT+3
90000044	Paid/Canceled Checks - Not Microfilmed	EVT+20
90000045	Checks-Alignment and Control	CR+1
90000046	Checks-Voided	CR+1(month)
90000047	Stop Payment Records	EVT+6
90000048	Forgery Records	CR+6
90000049	Canceled Check Records	FIS+5
90000050	Municipal Collections Records	EVT+3
90000051	Receipt Collection and Related Records	EVT+3
90000052	Disbursement Activity and Related Records	EVT+3
90000053	Local Government Pooled Investment Fund Records	EVT+3
90000054	Fiduciary Records and Correspondence	EVT+3
90000055	General Obligation Bond Records	EVT+30

VI Collection Related Records

90000070	Collection Case Files-Delinquent and Uncollectable Accounts	EVT+7
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VII Capital Improvement and State Building Commission Projects Accounting

90000080	Capital Accounting-Accounts Payable Records-Special Federal Requirements	EVT+30
90000081	Capital Accounting-Accounts Payable Records-Projects Not Funded with tax-exempt Debt	EVT+4
90000082	Capital Accounting-Project Budget Transactions (Allotments)	FIS+6

VIII. Accounting Reports-WISMART and Agency Accounting Systems

90000090	WiSMART and Agency Accounting/Fiscal Status Reports-AdHoc and Monthly Reports	FIS+4
90000091	End of Year Accounting/Fiscal Status Reports	FIS+6
90000092	Tax Related Reports	FIS+5

IX Payroll Fiscal Records

90000100	Supplemental Payroll Vouchers	CR+50
90000101	Payrolls and Payroll Registers	CR+4
90000102	Central Payroll Bi-Weekly Payroll Voucher Signature Pages	CR+50
90000103	Wage Action Related Records	CR+50

X Capital Equipment Inventory Records

90000110	Capital Equipment Inventories	FIS+4
90000111	Supplies, Commodities and Parts Inventories	FIS+4
90000112	Surplus Property Disposition Records	EVT+3
90000113	Surplus Property Disposition Records-Restricted Disposition Items	EVT+1
90000114	Surplus Property Disposition Records-Non-compliance Status	EVT+1

Appendix 2: Series Summary Information by Record Series Title

Note This table only covers the official copy of these records. See the description in the document for more complete information.

90000004	Audit Reports, Agency Responses and Audit Finding Resolutions	EVT+3
90000005	Audit Reports, Agency Responses, and Audit Finding Resolutions -Pass-Through Entities	EVT+3
90000007	Authorization/Approval for Purchasing Card	FIS+4
90000049	Canceled Check Records	FIS+5
90000081	Capital Accounting-Accounts Payable Records-Projects Not Funded with tax-exempt Debt	EVT+4
90000080	Capital Accounting-Accounts Payable Records-Special Federal Requirements	EVT+30
90000082	Capital Accounting-Project Budget Transactions (Allotments)	FIS+6
90000110	Capital Equipment Inventories	FIS+4
90000102	Central Payroll Bi-Weekly Payroll Voucher Signature Pages	CR+50
90000045	Checks-Alignment and Control	CR+1
90000046	Checks-Voided	CR+1(month)
90000070	Collection Case Files-Delinquent and Uncollectable Accounts	EVT+7
90000014	Corrective Action Files	EVT+3
90000052	Disbursement Activity and Related Records	EVT+3
90000091	End of Year Accounting/Fiscal Status Reports	FIS+6
90000020	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Under 250K)	FIS+4
90000021	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Over 250K)	FIS+6
90000033	Federal Cash Management (FCM) System Reports	FIS+6
90000054	Fiduciary Records and Correspondence	EVT+3
90000000	Fiscal Management Subject and Correspondence Files	FIS+4
90000048	Forgery Records	CR+6
90000055	General Obligation Bond Records	EVT+30
90000013	Internal Control Audit Reports	EVT+3
90000012	Internal Control Audit Work Papers	EVT+3
90000010	Internal Control Policies and Directives	EVT+3
90000015	Internal Control Program Subject Files	EVT+0
90000053	Local Government Pooled Investment Fund Records	EVT+3
90000050	Municipal Collections Records	EVT+3
90000003	Non-Routine Financial Reports and Studies	FIS+4

90000043	Paid/Canceled Checks - High Audit Probability	EVT+3
90000041	Paid/Canceled Checks - Low Audit Probability	EVT+2(months)
90000042	Paid/Canceled Checks - Medium Audit Probability	EVT+1.5
90000040	Paid/Canceled Checks - Microfilm/CD ROM	EVT+20
90000044	Paid/Canceled Checks - Not Microfilmed	EVT+20
90000101	Payrolls and Payroll Registers	CR+4
90000051	Receipt Collection and Related Records	EVT+3
90000006	Reconciliation Work Papers	FIS+4
90000002	Routine Internal Status and Activity Reports	EVT+0
90000032	Single Letter of Credit Administrative Records	FIS+6
90000031	Single Letter of Credit Daily Reports	FIS+6
90000030	Single Letter of Credit Monthly Reports	FIS+10
90000001	State Fiscal Policies and Procedures Records	EVT+3
90000047	Stop Payment Records	EVT+6
90000100	Supplemental Payroll Vouchers	CR+50
90000111	Supplies, Commodities and Parts Inventories	FIS+4
90000112	Surplus Property Disposition Records	EVT+3
90000114	Surplus Property Disposition Records-Non-compliance Status	EVT+1
90000113	Surplus Property Disposition Records-Restricted Disposition Items	EVT+1
90000092	Tax Related Reports	FIS+5
90000011	Vulnerability Assessment Files	EVT+3
90000103	Wage Action Related Records	CR+50
90000090	WISMAART and Agency Accounting/Fiscal Status Reports-AdHoc and Monthly Reports	FIS+4

Appendix 3 Index of Accounting and Fiscal Related Forms By Associated Retention Schedule

Form # Form Title	Record Series #	Record Series Title
DOA 4503 Advance Travel Expense Request	90000020	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4544 Supplemental Payroll Voucher Audit Trail	90000100	Supplemental Payroll Vouchers
DOA-4575 Out of State travel Request/ Expense Authorization	90000020	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4576 Travel Voucher	90000020	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-4577&DOA-4578 Voucher	90000020	Expenditure/Receipts/Accounts Payable and Accounts Receivable
DOA-6149 Wage Assignment Action Notice	90000103	Wage Action Related Records
ST-7 Probate and Additional Certificate Fees	90000050	Municipal Collections Records
ST-31 Affidavit of Forged Endorsement	90000048	Forgery Records
ST-54 Taxes and License Fees	90000050	Municipal Collections Records

ST-60 Request Stop Payment	90000047	Stop Payment Records
ST-83/ST85 Fines, Forfeitures, Assessments, Surcharges and Court Fees	90000050	Municipal Collections Records

Appendix 4: WISMART Reports by Associated Retention Schedule

Daily and Ad hoc Reports

ReportID/Form #	Report Title	RDA	Retention
A601 (BWA6)	DETAIL TRANSACTION LISTING	90000090	FIS+4 years
A616 (BWA1)	BANK ACCOUNT TRANSACTION LISTING	90000090	FIS+4 years
A640 (BWA9)	PURCHASE ORDER ACTIVITY DETAIL LISTING BY PO	90000090	FIS+4 years
A643 (BWA3)	SCHEDULED PURCHASE ORDER REPORT	90000090	FIS+4 years
A644 (BWA4)	PURCHASE ORDER REGISTER	90000090	FIS+4 years
A655 (BWA5)	SCHEDULED PAYMENT TURNAROUND REPORT	90000090	FIS+4 years
A656 (BWAR)	UNSCHEDULED PAYMENT TURNAROUND REPORT	90000090	FIS+4 years
A657 (BWA7)	VOUCHER PAYMENT CHECK REGISTER	90000090	FIS+4 years
A68A (BWAM)	CASH DISBURSEMENT REGISTER	90000090	FIS+4 years
A690 (BWAN)	CASH DISBURSEMENT REGISTER	90000090	FIS+4 years
A69A (BWA8)	CASH RECEIPT REGISTER	90000090	FIS+4 years
AD3596A (BWAS)	INTERFACE SUSPENSE FILE LOAD REJECT REPORT	90000090	FIS+4 years
AD36201 (BWAV)	DAILY WISMART SUSPENSE FILE REPORT	90000090	FIS+4 years
AD36556Z (BWAT)	INTERFACE REPORT— OBSOLETE	90000090	FIS+4 years
AD36559 (BWAE)	INTERFACE REPORT---Note: OBSOLETE	90000090	FIS+4 years
AD36907I (BWAQ)	INTERFACE REPORT— OBSOLETE	90000090	FIS+4 years
AD36920A (BWAU)	SB INTERFACE ERROR REPORT	90000090	FIS+4 years
AD36920I (BWAJ)	INTERFACE ERROR REPORT	90000090	FIS+4 years
AD36921 (BWAH)	INTERFACE BRIDGE CONTROL REPORT	90000090	FIS+4 years
AD36922 (BWAJ)	INTERFACE REPORT— OBSOLETE	90000090	FIS+4 years
AD36971 (BWAK)	INTERFACE REPORT— OBSOLETE	90000090	FIS+4 years
E644 (BWA2)	PURCHASE ORDER REGISTER	90000090	FIS+4 years
EF01 (BWAC)	EFT SCHEDULED TURNAROUND REPORT	90000090	FIS+4 years
EF02 (BWAG)	EFT UNSCHEDULED PAYMENT TURNAROUND REPORT	90000090	FIS+4 years
EF03 (BWAL)	VOUCHER PAYMENT EFT REGISTER	90000090	FIS+4 years
EFCG (BWAJ)	EFT TAPE REGISTER	90000090	FIS+4 years
EFPN (BWAJ)	EFT PRENOTE REPORT	90000090	FIS+4 years
	Note: WHOLE REPORT PRINTED FOR TREASURY		
T010 (BWAB)	APPROPRIATION TABLE DETAIL-(EVEN FY)	90000090	FIS+4 years
T010 (BWFB)	APPROPRIATION TABLE DETAIL-(ODD FY)	90000090	FIS+4 years

Appendix 4: WISMART Reports by Associated Retention Schedule

Monthly Closing Reports

ReportID/Form #	Report Title	RDA	Retention
T01A (BWAD)	APPROPRIATION TABLE SUMMARY REPORT-(EVEN FY)	90000090	FIS+4 years
T01A (BWFD)	APPROPRIATION TABLE SUMMARY REPORT-(ODD FY)	90000090	FIS+4 years
A10B (BWM1)	DETAIL LISTING OF OBLIGATIONS VS BUDGET	90000090	FIS+4 years
A40A (BWM4)	DETAIL LIST OF ENCUMBRANCES VS EXPENSES BY ACCTNG	90000090	FIS+4 years
A601 (BWM6)	DETAIL TRANSACTION LISTING	90000090	FIS+4 years
A612 (BWM2)	STATEMENT OF BUDGET ACTIVITY & ACCOUNT BALANCES	90000090	FIS+4 years
A613B (BWM3)	SUMMARY TRIAL BALANCE BY ACCOUNTING DISTRIBUTION	90000090	FIS+4 years
A614 (BWM5)	SUMMARY TRIAL BALANCE BY FUND	90000090	FIS+4 years
A61A (BWM7)	TRIAL BALANCE BY ACCOUNTING DISTRIBUTION--FD/AGY.	90000090	FIS+4 years
A61B (BWM8)	TRIAL BALANCE BY ACCOUNTING DISTRIBUTION--AGY/FD	90000090	FIS+4 years
A640 (BWM9)	PURCHASE ORDER ACTIVITY DETAIL LISTING BY PO	90000090	FIS+4 years
A650(BWMA)	PAYMENT VOUCHERS ACTIVITY DETAIL LIST BY VOUCHER	90000090	FIS+4 years
A651 (BWMB)	AGED OPEN PAYMENT VOUCHERS BY VENDOR AND	90000090	FIS+4 years
A68A (BWNM)	CASH DISBURSEMENT REGISTER	90000090	FIS+4 years
AD36071 (BWPW)	DOR MUNICIPALITY VENDOR TABLE(ADDRESS CHANGES)	90000090	FIS+4 years
AD37111 (BWMD)	PROJECT EXPENDITURE SUMMARY	90000090	FIS+4 years
AD37112 (BWME)	PROJECT TRANSACTIONS DETAIL ACCOUNTING REPORT	90000090	FIS+4 years
AD37117 (BWMF)	FINANCIAL STATUS REPORT—SUMMARY	90000090	FIS+4 years
AD37118 (BWMH)	FINANCIAL STATUS REPORT-ENCUMBRANCE BALANCE	90000090	FIS+4 years
AD37119 (BWNN)	FINANCIAL STATUS REPORT--EXPENDITURES FISCAL	90000090	FIS+4 years
AD3711A (BWNR)	PROJECT SUMMARY REPORT BY AGENCY AND PROJECT	90000090	FIS+4 years
AD3711B (BWNS)	PROJECT SUMMARY REPORT BY AGY AND PROJ #	90000090	FIS+4 years
AD37120 (BWMI)	FINANCIAL STATUS REPORT-EXPEND CURRENT MONTH	90000090	FIS+4 years
AD37125 (BWMJ)	DETAIL REVENUE REPORT	90000090	FIS+4 years
AD37129 (BWMK)	FEDERAL AID REVENUE DETAIL REPORT	90000090	FIS+4 years
AD3712A (BWPA)	PROJECT TRANSACTIONS DETAIL ACCOUNTING REPORT	90000090	FIS+4 years
AD3712B (BWPB)	PROJECT TRANSACTIONS DETAIL ACCOUNTING REPORT	90000090	FIS+4 years
AD37130 (BWMM)	FEDERAL AID ENCUMBRANCE DETAIL REPORT	90000090	FIS+4 years
AD37131 (BWMN)	FEDERAL AID EXPENDITURE DETAIL REPORT	90000090	FIS+4 years
AD37132 (BWND)	FEDERAL AID REVENUE SUMMARY REPORT	90000090	FIS+4 years

Appendix 4: WISMART Reports by Associated Retention Schedule

Monthly Closing Reports

ReportID/Form #	Report Title	RDA	Retention
AD37134 (BWFQ)	APPROPRIATION TABLE DETAIL REPORT	90000090	FIS+4 years
AD37134 (BWMQ)	APPROPRIATION TABLE DETAIL REPORT	90000090	FIS+4 years
AD37135 (BWFR)	APPROPRIATION TABLE SUMMARY REPORT--ODD YEAR	90000090	FIS+4 years
AD37135 (BWMR)	APPROPRIATION TABLE SUMMARY REPORT--EVEN YEAR	90000090	FIS+4 years
AD37143 (BWMS)	SUMMARY TRIAL BALANCE BY AGENCY-FUND	90000090	FIS+4 years
AD37144 (BWMT)	SUMMARY TRIAL BALANCE BY FUND-AGENCY	90000090	FIS+4 years
AD37148 (BWMU)	SUMMARY TRIAL BALANCE BY FUND-AGENCY	90000090	FIS+4 years
AD3765 (BWMV)	MONTHLY DETAIL EXPENDITURES REPORT	90000090	FIS+4 years
AD3766 (BWMW)	FINANCIAL STATUS REPORT--ENCUMBERANCE BALANCE	90000090	FIS+4 years
AD3769 (BWN1)	FEDERAL AID FX DETAIL ACCOUNTING REPORT	90000090	FIS+4 years
AD37161 (BWNE)	REVENUE SOURCE SUMMARY REPORT(AR30A)-ARS	90000090	FIS+4 years
AD37162 (BWNF)	PAST DUE RECEIVABLE DETAIL REPORT(AR31A)-ARS	90000090	FIS+4 years
AD37163 (BWNG)	SUMMARY AGING REPORT BY CUSTOMER(AR32A)-ARS	90000090	FIS+4 years
AD37164 (BWN1)	CUSTOMER CREDIT BALANCE REPORT(AR34A)-ARS	90000090	FIS+4 years
AD37165 (BWNJ)	COLLECTION AGENCY DETAIL REPORT(AR35A)-ARS	90000090	FIS+4 years
AD37166 (BWNK)	RECEIVABLE WRITE-OFF REPORT(AR36)-ARS	90000090	FIS+4 years
AD37168 (BWPC)	FINANCIAL STATUS REPORT--SUMMARY	90000090	FIS+4 years
AD37169 (BWNT)	FINANCIAL SUMMARY ACROSS ACTIVITIES	90000090	FIS+4 years
AD37173 (BWNV)	W9 VENDOR FILLING REPORT ON WISMART VENDOR FILE	90000090	FIS+4 years
AD37175 (BWPD)	FISCAL YEAR TO DATE DETAIL REVENUE REPORT	90000090	FIS+4 years
AD37177 (BWMG)	DETAILED ENCUMBRANCE REPORT	90000090	FIS+4 years
AD37178 (BWPX)	APPROPRIATION STATUS REPORT BY FUND/AGENCY	90000090	FIS+4 years
AD37179 (BWPY)	APPROPRIATION STATUS REPORT BY AGENCY/FUND	90000090	FIS+4 years
AD37181(BWQ2)	RECEIVABLE BY APPROPRIATION REPORT--ARS	90000090	FIS+4 years
AD37202 (BWN1)	1099 VERIFICATION REPORT	90000090	FIS+4 years
AD37204 (BWMZ)	ORGANIZATION LEVEL 2-YEAR TO DATE DETAIL	90000090	FIS+4 years
AD37205B (BWNO)	YTD DETAL TRNS FOR ACTVS BY ORGN (2)	90000090	FIS+4 years
AD37205E (BWNP)	YTD DETAL TRNS FOR ACTVS BY ORGN (2)	90000090	FIS+4 years
AD37206 (BWNW)	ORGANIZATION LEVEL 5- YEAR TO DATE DETAIL	90000090	FIS+4 years
AD37207 (BWMY)	CLOSED CARRYOVER ENCUMBRANCES	90000090	FIS+4 years

Appendix 4: WISMART Reports by Associated Retention Schedule

Monthly Closing Reports

ReportID/Form #	Report Title	RDA	Retention
AD37208B (BWNX)	YTD SUMMARY BALANCES OF ACTV FOR ORG LEVEL 2	90000090	FIS+4 years
AD37208E (BWNX)	YTD SUMMARY BALANCES OF ACTV FOR ORG LEVEL 5	90000090	FIS+4 years
AD37210 (BWNZ)	YTD SUMMARY BALANCES AT ORGANIZATION LEVEL 4	90000090	FIS+4 years
AD37211 (BWPF)	YTD SUMMARY BALANCES AT ORGANIZATION LEVEL 3	90000090	FIS+4 years
AD37213A (BWPG)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 1	90000090	FIS+4 years
AD37213B (BWPH)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 2	90000090	FIS+4 years
AD37213C (BWPI)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 3	90000090	FIS+4 years
AD37213E (BWPJ)	YTD SUMMARY BALANCES OF APPR FOR ORG LEVEL 5	90000090	FIS+4 years
AD37214B (BWPK)	ANNUAL EXPENDITURES BY BUDGETARY SUB UNIT ORGN (2)	90000090	FIS+4 years
AD37214E (BWPL)	ANNUAL EXPENDITURES BY BUDGETARY SUB UNIT ORGN (5)	90000090	FIS+4 years
AD37216 (BWMX)	MINORITY VENDOR BUSINESS ACTIVITY	90000090	FIS+4 years
AD37223 (BWPM)	ACQUISTION DETAIL TRNS FOR APPR BY ORGN (5)	90000090	FIS+4 years
AD37224 (BWPN)	YTD SUMMARY BALANCES AT SUB ORGANIZATION LEVEL 5	90000090	FIS+4 years
AD37225 (BWPO)	YTD DETAIL TRNS. FOR ACTVS BY ORGN (5)	90000090	FIS+4 years
AD37226 (BWPP)	ORGANIZATION LEVEL 5 - YEAR TO DATE DETAIL	90000090	FIS+4 years
AD38050 (BWN2)	APPROPRIATION ALLOTMENT LINE INCONSISTENCY REPORT	90000090	FIS+4 years
AD38052 (BWN3)	NEGATIVE APPROPRIATION UNIT BALANCE REPORT	90000090	FIS+4 years
AR33 (BWNH)	SUMMARY AGING REPORT BY AGENCY-ARS	90000090	FIS+4 years
AR37 (BWNL)	COLLECTION AGENCY PERFORMANCE REPORT-ARS	90000090	FIS+4 years
ARCH LIST (BWMC)	LISTING OF ARCHIEVED WISMART REPORTS	90000090	FIS+4 years
B103 (BWN4)	DETAIL LISTING OF THE CURRENT EXPENSE BUDGET	90000090	FIS+4 years
B203 (BWN5)	DETAIL LISTING OF THE CURRENT REVENUE BUDGET	90000090	FIS+4 years
	BY AGENCY AND GOVERNMENT WIDE PROEJCT NUMBER	90000090	FIS+4 years
	BY AGENCY AND PROJECT	90000090	FIS+4 years
	BY FUND-ACCOUNT TYPE AND AGENCY	90000090	FIS+4 years
	COMPARED WITH APPROPRIATIONS	90000090	FIS+4 years
E641 (BWN6)	AGED OPEN PURCHASE ORDERS	90000090	FIS+4 years
F100 (BWN7)	BALANCE SHEET	90000090	FIS+4 years
F120 (BWN8)	STATEMENT OF REVENUE-BUDGETED AND ACTUAL	90000090	FIS+4 years
F130 (BWN9)	STATEMENT OF EXPENDITURES AND ENCUMBRANCES	90000090	FIS+4 years

Appendix 4: WISMA RT Reports by Associated Retention Schedule

Monthly Closing Reports

ReportID/Form #	Report Title	RDA	Retention
F140 (BWNQ)	STATEMENT OF REVENUE AND EXPENSE	90000090	FIS+4 years
G100 (BWNA)	FED AID EXPENDITURE, ENCUMBRAND SUMMARY REPORT	90000090	FIS+4 years
G110 (BWNB)	FED AID TRANSACTINS DETAIL ACCOUNTING REPORT	90000090	FIS+4 years
	GOVERNMENT WIDE PROJECT NUMBER	90000090	FIS+4 years
PCRD-ERR (BWQ1)	P-CARD UNIQUE ID MISMATCH ERROR REPORT	90000090	FIS+4 years
PCRD-SUM (BWPZ)	P-CARD BILLING SUMMARY REPORT	90000090	FIS+4 years
PRGRM BDGT(BWPE)	APPROPRIATION STATUS REPORT	90000090	FIS+4 years
TRAVL2 (BWNC)	TRAVEL ADVANCE REPORT	90000090	FIS+4 years
VENDOR 2 (BWPR)	U W MADISON VENDOR NO 396006492	90000090	FIS+4 years
VENDOR 3 (BWPS)	FOREIGN VENDORS	90000090	FIS+4 years
VENDOR 4 (BWPT)	MUNICIPALITIES	90000090	FIS+4 years
VENDOR 5 (BWPU)	NON PROFIT	90000090	FIS+4 years
VENDOR 6 (BWPV)	VENDORS WITH MORE THAN 37 ADDRESSES	90000090	FIS+4 years
VENDOR1 (BWPQ)	U W. CAMPUS VENDOR NO 396006461	90000090	FIS+4 years

Appendix 4: WISMART Reports by Associated Retention Schedule

Annual or End of Year Reports

ReportID/Form #	Report Title	RDA	Retention
BWMP--AD38063	EXPENDITURES FOR 1099 REPORTING	90000091	FIS+6 years
BWS1--AD38079--	SUMMARY TRAIL BAL-GAAP--FD/AGY	90000091	FIS+6 years
BWS2--AD38055-1	B2 SYSTEM DOWNLOAD AP CREATION REPORT	90000091	FIS+6 years
BWS3--AD38055-2	APPROPRIATION UNIT/B2 ALLOTMENT LINE INCONSISTENCY RPT	90000091	FIS+6 years
BWS4--AD38055-3	B2 SYSTEM DOWNLOAD ERROR REPORT	90000091	FIS+6 years
BWS5--AD37119	FINAL STATUS REPORT-EXPENDITURES FISCAL YEAR TO DATE	90000091	FIS+6 years
BWS6--AD37170	GRANTS LISTING BY AGENCY	90000091	FIS+6 years
BWS7--AD37170A	EXISTING GRANTS ON AGFA WITH PURGE-FLAG STATUS	90000091	FIS+6 years
BWS8--AD37171	PURGE-FLAGGED GRANTS	90000091	FIS+6 years
BWS9--AD37172B	GVFA NUMBERS THAT CROSS AGENCIES	90000091	FIS+6 years
BWSA--AD38087A	CLOSED CAPITAL PROJECTS	90000091	FIS+6 years
BWSB--AD38087B	CLOSED NON-CAPITAL PROJECTS	90000091	FIS+6 years
BWSC--A614	SUMMARY TRIAL BALANCE BY FUND	90000091	FIS+6 years
BWSD--M4VOUPAY	GAAP VOUCHERS PAYABLE	90000091	FIS+6 years
BWSE--AD38088	PROJECT PURGE ASSURANCE REPORT 4	90000091	FIS+6 years
BWSF--AD38089	PROJECT PURGE ASSURANCE REPORT 1	90000091	FIS+6 years
BWSG--AD38090	PROJECT PURGE ASSURANCE REPORT 2	90000091	FIS+6 years
BWSH--AD38091	PROJECT PURGE ASSURANCE REPORT 3	90000091	FIS+6 years
BWSI--AD38092	PURGED PROJECT SUMMARY REPT BY AGENCY AND PROJECT	90000091	FIS+6 years
BWSJ--AD38093	PURGED PROJECT SUM REPT BY AGENCY/GOV WIDE PROJ NO	90000091	FIS+6 years
BWSK--AD38094	DELETED PROJ TRANS DETAIL ACCTNG BY AGENCY AND PROJ	90000091	FIS+6 years
BWSL--AD38095	DELETED PROJ TRANS DET ACCT BY AGCY/GOV WIDE PROJ NO	90000091	FIS+6 years

Notes.

1 The current practice is to keep daily reports on line for 3 days and archive to an electronic reports distribution software for 7 years from the date the report was created

2 All of the monthly closing reports have 4 versions on line and the reports are archived for 7 years using ERDS software.
The procurement card reports have 30 versions on line and the reports are archived for 7 years using ERDS software

- 3 Some of these reports may not be available to agencies. Also preliminary reports are generated that are used for reconciling the end of the fiscal year. There is a mini preliminary reporting process which only generates a few of the monthly closing reports and a full preliminary reporting process which creates all of the same reports for a monthly close.
4. None of these reports have secondary historical value. Agencies should destroy these when the designated retention period is reached.

Appendix 5: Summary of Approved Statewide General Records Schedules-August 1999

I. Purchasing and Procurement General Records Schedule, December 1992

RDA #90100-90129

Covers all purchasing related records including purchase orders, bids, contracts, case files, and various reports that are required by the State Bureau of Procurement

Covers all state agencies including UW System Administration and UW institutions.

II. General Records Schedule: Payroll and Related Records, Revised 2nd Edition, November, 1997

RDA #90200-90217

Includes DOA Central Payroll data, and payroll related records such as leave accounting records, pay adjustment records, and pay withholding authorizations for tax and benefit purposes.

Does not include UW System Administration and UW institutions that are not directly tied to DOA payroll. However UW System Administration has developed it's own general records schedule for payroll related records at UW Madison and all other UW institutions.

III. Worker's Compensation and Related Records, Revised July 1997

RDA #90300-90311

Includes all related records such as near miss reports, Workers Compensation claim files, and incident reports

Covers all state agencies including UW System Administration and UW institutions.

IV. General Records Schedule: Mainframe Security and Related Records, February 1998 **RDA 90400010-90400070**

Includes all records related to security associated with access to mainframe computer related resources. Records include access control, completed confidentiality forms, logon requests, ACF2 Security Handbook, and security reports

The schedule applies to all Wisconsin State agencies that receive services from the DOA Division of Information Technology Services. Other agencies that maintain mainframe computer operations should find the retention schedule useful. These organizations are encouraged to use this schedule as a model and adopt their own security related retention policies

V. General Records Schedule: Common Records in Wisconsin State Government, August 1998

RDA 90500000-90500006

Includes common records in the following areas: routine activity/production reports for individuals; organizing tools, and routine materials such as transitory files and mailing

address lists. Additional types of record series may be added to this schedule in the future

This schedule applies to all state agencies and UW institutions. No further notification is required to dispose of records identified in this schedule

**VI. General Records Schedule: Motor Vehicle Management Records,
May 1999
RDA Fleet 001-014**

Includes motor vehicle related subject files, project files and correspondence files. Also includes records related programs such as ride sharing and the state vanpool program. Also includes all records related to vehicle acquisition and disposition, maintenance, assignment and utilization and motor vehicle incident/accident reports

VII. Personnel and Related Records, May 1998, Revised May 1999

Includes over 140 types of personnel related records broken down into specific personnel related functions. Covers records at the Department of Employee Relations, agency central human resources (personnel) departments and records maintained by supervisors related to personnel functions

General schedules are listed as a major category on the DOA Records Management Home Page. The address is <http://www.doa.state.wi.us/dsas/recordsmgt>. If you need further assistance contact your agency records officer or the DOA Records Management Section at 266-2996 or 266-2770

Appendix 6: Crosswalk Between Versions of the Fiscal and Accounting General Schedule

Note: There are many categories in the new general schedule for which no records existed in earlier versions of the Fiscal and Accounting records schedule. Agency fiscal and accounting and records staff should identify agency specific records series that are superceded by the schedule.

New # RDA Title	Old # RDA Title
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I. Fiscal Administration Records

90000000	Fiscal Management Subject and Corresp. Files	900000 Same
90000001	State Fiscal Policies and Procedures Records	900001 Same
90000002	Routine Internal Status and Activity Reports	900002 Same
90000003	Non-Routine Financial Reports and Studies	900003-Same
90000004	Audit Rpts, Agy Responses Finding Res	900004 Same
90000005	Same as above for Pass-Through Entities	New
90000006	Reconciliation Work Papers	900005-Same
90000007	Authorization/Approval for Purchasing Card	New

II. Internal Control Records

90000010	Internal Control Policies and Directives	New
90000011	Vulnerability Assessment Files	New
90000012	Internal Control Audit Work Papers	New
90000013	Internal Control Audit Reports	New
90000014	Corrective Action Files	New
90000015	Internal Control Program Subject Files	New

III. Payments and Receipts from all Sources except for Capital Improvement and State Building Commission Projects

90000020	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Under 250K)	90006 Receipt Remittances 90007 Vouchers
	or	
90000021	Expenditures/Receipts/Accounts Payable and Accounts Receivable Records (Contracts Over 250K)	90006 Receipt Remittances 90007 Vouchers
	or	

IV. Consolidated Federal Funds Request

90000030	Single Letter of Credit (SLC) Monthly Reports	New (DOA specific)
90000031	SLC Daily Reports	New (DOA specific)
90000032	SLC Administrative Records	New (DOA specific)
90000033	Federal Cash Management (FCM) System Reports	New (DOA specific)

New # RDA Title

Old # RDA Title

V Office of the State Treasurer (OST)

All New

90000040	Paid/Canceled Checks - Microfilm/CD ROM
90000041	Paid/Canceled Checks - Low Audit Probability
90000042	Paid/Canceled Checks - Medium Audit Probability
90000043	Paid/Canceled Checks - High Audit Probability
90000044	Paid/Canceled Checks - Not Microfilmed
90000045	Checks-Alignment and Control
90000046	Checks-Voided
90000047	Stop Payment Records
90000048	Forgery Records
90000049	Canceled Check Records
90000050	Municipal Collections Records
90000051	Receipt Collection and Related Records
90000052	Disbursement Activity and Related Records
90000053	Local Government Pooled Investment Fund Records
90000054	Fiduciary Records and Correspondence
90000055	General Obligation Bond Records

VI Collection Related Records

90000070	Collection Case Files-Delinquent and Uncollectable Accounts	New
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VII. Capital Improvement and State Building Commission Projects Accounting

90000080	Capital Accounting- Accounts Payable Records-Special Fed Requirements New (DOA specific)	
90000081	Capital Accounting-Accounts Payable Records-Projects Not Funded with Tax-exempt Debt	New (DOA specific)
90000082	Capital Accounting- Project Budget Transactions (Allotments)	New (DOA specific)

VIII Accounting Reports-WISMART and Agency Accounting Systems

90000090	WiSMART and Agency Accounting/Fiscal Status Reports- AdHoc and Monthly Reports	90014 Accounting/Fiscal Status Reports
90000091	End of Year Accounting/Fiscal Status Reports	Same
90000092	Tax Related Reports	Same (sub-category of above)

New # RDA Title

Old # RDA Title

IX Payroll Fiscal Records

90000100	Supplemental Payroll Vouchers	90015/Supplemental Pay Vouh
90000101	Payrolls and Payroll Registers	90016/Payrolls
90000102	Central Payroll Bi-Weekly Payroll Voucher Signature Pages	90015/ Supplemental Pay Vouh
90000103	Wage Action Related Records	New (DOA specific)

X. Capital Equipment Inventory Records

90000110	Capital Equipment Inventories	New
90000111	Supplies, Commodities and Parts Inventories	New
90000112	Surplus Property Disposition Records	New
90000113	Surplus Property Disposition Records- Restricted Disposition Items	New
90000114	Surplus Property Disposition Records- Non-compliance Status	New

FISGEN1 doc